

# Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended.

Local Government Type <input type="checkbox"/> City <input checked="" type="checkbox"/> Township <input type="checkbox"/> Village <input type="checkbox"/> Other		Local Government Name <b>Township of Mason</b>	County <b>Cass</b>
Audit Date <b>3/31/04</b>	Opinion Date <b>6/21/04</b>	Date Accountant Report Submitted to State: <b>9/28/04</b>	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:


1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations

You must check the applicable box for each item below.

- ☐ Yes ☒ No 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements.
- ☐ Yes ☒ No 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980).
- ☐ Yes ☒ No 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended).
- ☐ Yes ☒ No 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act.
- ☐ Yes ☒ No 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]).
- ☐ Yes ☒ No 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit.
- ☐ Yes ☒ No 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year).
- ☐ Yes ☒ No 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241).
- ☐ Yes ☒ No 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95).

We have enclosed the following:	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.			✓
Reports on individual federal financial assistance programs (program audits).			✓
Single Audit Reports (ASLGU).			✓

Certified Public Accountant (Firm Name) <b>Siegfried Crandall PC</b>			
Street Address <b>246 East Kilgore Road</b>		City <b>Kalamazoo</b>	State <b>MI</b>
		ZIP <b>49002-5599</b>	
Accountant Signature 			Date <b>9/28/04</b>

*Township of Mason*  
*Cass County, Michigan*  
**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT**  
*Year ended March 31, 2004*

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## INDEPENDENT AUDITORS' REPORT

**Board of Trustees  
Township of Mason, Michigan**

We have audited the accompanying general purpose financial statements of the Township of Mason, Michigan, as of and for the year ended March 31, 2004, as listed in the contents. These general purpose financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Township of Mason, Michigan, as of March 31, 2004, and the results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

Our audit of the financial statements was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund statements, and other data listed in the contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Township of Mason, Michigan. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Siegfried Crandall P.C.*

June 21, 2004

## **GENERAL PURPOSE FINANCIAL STATEMENTS**

**Township of Mason****COMBINED BALANCE SHEET - all fund types and account group**

March 31, 2004

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	<u>Governmental</u> <u>fund type</u> <u>General</u>
ASSETS	
Cash	\$ 230,064
Receivables:	
Taxes	4,208
Accounts	4,138
Due from other funds	87
Due from other governmental units	23,701
Fixed assets	<u>-</u>
TOTAL ASSETS	<u>\$ 262,198</u>
LIABILITIES AND FUND EQUITY	
LIABILITIES:	
Due to other funds	\$ -
Due to other governmental units	-
Due to others	<u>1,034</u>
Total liabilities	<u>1,034</u>
FUND EQUITY:	
Investment in general fixed assets	-
Fund balance - unreserved:	
Designated	210,000
Undesignated	<u>51,164</u>
Total fund equity	<u>261,164</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 262,198</u>

<i>Fiduciary fund type</i>	<i>Account group</i>	<i>Totals</i>	
<i>Agency</i>	<i>General fixed assets</i>	<i>(memorandum only)</i>	
		<i>2004</i>	<i>2003</i>
\$ 1,401	\$ -	\$ 231,465	\$ 225,098
-	-	4,208	4,124
-	-	4,138	3,870
-	-	87	3
-	-	23,701	25,503
-	475,021	475,021	475,021
<u>\$ 1,401</u>	<u>\$ 475,021</u>	<u>\$ 738,620</u>	<u>\$ 733,619</u>
\$ 87	\$ -	\$ 87	\$ 3
45	-	45	2,810
1,269	-	2,303	1,400
<u>1,401</u>	<u>-</u>	<u>2,435</u>	<u>4,213</u>
-	475,021	475,021	475,021
-	-	210,000	210,000
-	-	51,164	44,385
-	475,021	736,185	729,406
<u>\$ 1,401</u>	<u>\$ 475,021</u>	<u>\$ 738,620</u>	<u>\$ 733,619</u>

See notes to financial statements

**Township of Mason****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - General Fund**

Year ended March 31, 2004

	<u>2004</u>			<u>2003</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Actual</u>
REVENUES:				
Taxes	\$ 45,800	\$ 42,244	\$ (3,556)	\$ 39,877
Licenses and permits	30,700	30,688	(12)	38,809
State grants	195,000	181,061	(13,939)	194,613
Charges for services	1,300	4,725	3,425	700
Interest and rentals	4,000	3,744	(256)	4,306
Other	2,500	592	(1,908)	4,403
Total revenues	<u>279,300</u>	<u>263,054</u>	<u>(16,246)</u>	<u>282,708</u>
EXPENDITURES:				
Legislative	6,227	5,785	442	5,338
General government	116,047	90,040	26,007	88,141
Public safety	102,800	97,104	5,696	102,859
Public works	60,884	56,807	4,077	64,956
Economic and community development	7,797	6,250	1,547	12,487
Capital outlay	11,400	290	11,110	30,887
Total expenditures	<u>305,155</u>	<u>256,276</u>	<u>48,879</u>	<u>304,668</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,855)	6,778	32,633	(21,960)
FUND BALANCE - BEGINNING OF YEAR	<u>254,385</u>	<u>254,385</u>	<u>-</u>	<u>276,345</u>
FUND BALANCE - END OF YEAR	<u>\$ 228,530</u>	<u>\$ 261,163</u>	<u>\$ 32,633</u>	<u>\$ 254,385</u>

See notes to financial statements



***Township of Mason***  
**NOTES TO FINANCIAL STATEMENTS**

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Township of Mason, Michigan (the Township), conform to U.S. generally accepted accounting principles (hereinafter referred to as generally accepted accounting principles) as applicable to governments. The following is a summary of the more significant accounting policies:

*a) Reporting entity:*

In accordance with generally accepted accounting principles and Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, these financial statements represent the Township. The criteria established by the GASB for determining the reporting entity includes oversight responsibility, fiscal dependency, and whether the financial statements would be misleading if data were not included. The Township has determined that no other outside agency meets the above criteria and, therefore, no other agency has been included as a blended or discretely-presented component unit in the Township's financial statements.

*b) Basis of presentation:*

The accounts of the Township are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The financial activities of the Township are recorded in the separate funds and account group, categorized, and described as follows:

*i) Governmental fund:*

General Fund - this fund is the general operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund. Revenues are primarily derived from property taxes, state distribution, interest, and charges for certain services.

*ii) Fiduciary funds:*

Agency funds - these funds are used to account for assets held by the Township in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Township of Mason**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

*b) Basis of presentation (continued):*

*iii) Account group:*

General fixed asset account group - Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain ("infra-structure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

*c) Basis of accounting:*

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements.

All governmental fund types and fiduciary funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Also, expenditures are not divided between years by the recording of prepaid expenses.

*d) Budgets and budgetary accounting:*

The Township follows the procedures in establishing the budgetary data reflected in the financial statements in accordance with the Uniform Budgeting and Accounting Act (Act No. 621, Public Acts of 1978) as prescribed by the State of Michigan.

The budget for the General Fund is adopted at the activity level and is on a basis consistent with generally accepted accounting principles.

*e) Receivables:*

All receivables are estimated to be fully collectible as presented.

**Township of Mason**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

*f) Property tax revenue recognition:*

Property tax revenue is recognized in the year for which taxes have been levied and become available. Property taxes are levied as of December 1 on property values assessed as of December 31 of the prior year. The billings are due on February 14, with the final collection date of February 28, at which date the bill becomes delinquent and penalties and interest may be assessed by the Township. The Township recognizes property taxes levied December 1 as revenue of the current year as such revenue is considered measurable and available net assets.

*g) Totals (memorandum only):*

The total column on the combined statements is captioned "memorandum only" to indicate that it is prepared only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation as interfund eliminations have not been made.

*h) Comparative data:*

Comparative total data for the prior year has been presented in the financial statements in order to provide an understanding of changes in the Township's financial position and results of operations. However, comparative data (i.e. presentation of prior year's totals by fund type) has not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to read.

NOTE 2 - DEPOSITS:

A reconciliation of cash to the Township's deposits, as shown in the combined balance sheet, is as follows:

*Financial statements:*

Cash	<u>\$231,465</u>
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*Notes to financial statements:*

Deposits	\$231,450
Cash on hand	<u>15</u>

\$231,465

*Deposits with financial institutions:*

At March 31, 2004, the Township has deposits with a carrying amount of \$231,450 and a bank balance of \$252,711, all of which is covered by federal depository insurance and.

**Township of Mason**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**NOTE 3 - GENERAL FIXED ASSETS:**

The following is a schedule of changes in general fixed assets of the Township during the year ended March 31, 2004:

	<i>Balance April 1, 2003</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance March 31, 2004</i>
Land and land improvements	\$103,310	\$ -	\$ -	\$103,310
Buildings and improvements	328,837	-	-	328,837
Office furniture and equipment	<u>42,874</u>	<u>-</u>	<u>-</u>	<u>42,874</u>
Total investment in general fixed assets	<u>\$475,021</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$475,021</u>

**NOTE 4 - INTERFUND RECEIVABLES AND PAYABLES:**

The amounts of interfund receivables and payables at March 31, 2004, are as follows:

<i>Fund</i>	<i>Interfund receivable</i>	<i>Fund</i>	<i>Interfund payable</i>
General	<u>\$87</u>	Tax Collection	<u>\$87</u>

**NOTE 5 - RISK MANAGEMENT:**

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation). The Township has purchased commercial insurance for each of these claims and is neither self-insured nor participates in a shared-risk pool. Settled claims relating to commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

**NOTE 6 - CONSTRUCTION CODE ACT:**

A summary of construction code enforcement transactions for the year ended March 31, 2004, is as follows:

Permit revenues	\$ 23,360
Inspections	<u>27,213</u>
Deficiency of revenues over expenses	<u>\$ (3,853)</u>

***Township of Mason***  
**NOTES TO FINANCIAL STATEMENTS *(Continued)***

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**NOTE 7 - SUBSEQUENT EVENT:**

Subsequent to March 31, 2004, the Township entered into a project with Ontwa Township to Construct a wastewater collection system located within both Mason and Ontwa Townships. The total cost of the project will be approximately \$2,600,000 and will be financed through the issuance of a \$2,590,000 Wastewater Collection System Bonds (Limited Tax General Obligation). Of the total cost, the Township's portion is \$1,600,000, which will be financed through the creation of a special assessment district. The collections will begin during the fiscal year ending March 31, 2005.

## **SUPPLEMENTARY INFORMATION**

**Township of Mason****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL - General Fund***Year ended March 31, 2004*

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	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
REVENUES:			
Taxes:			
Property taxes	\$ 45,000	\$ 41,316	\$ (3,684)
Trailer park fees	<u>800</u>	<u>928</u>	<u>128</u>
Total taxes	<u>45,800</u>	<u>42,244</u>	<u>(3,556)</u>
Licenses and permits:			
Building permits	26,000	23,360	(2,640)
Cablevision franchise fees	1,000	4,138	3,138
Other	<u>3,700</u>	<u>3,190</u>	<u>(510)</u>
Total licenses and permits	<u>30,700</u>	<u>30,688</u>	<u>(12)</u>
State grants - state shared revenue	<u>195,000</u>	<u>181,061</u>	<u>(13,939)</u>
Charges for services - cemetery operations	<u>1,300</u>	<u>4,725</u>	<u>3,425</u>
Interest and rentals	<u>4,000</u>	<u>3,744</u>	<u>(256)</u>
Other:			
Library contributions	1,500	-	(1,500)
Miscellaneous	<u>1,000</u>	<u>592</u>	<u>(408)</u>
Total other	<u>2,500</u>	<u>592</u>	<u>(1,908)</u>
Total revenues	<u>279,300</u>	<u>263,054</u>	<u>(16,246)</u>
EXPENDITURES:			
Legislative - board	<u>6,227</u>	<u>5,785</u>	<u>442</u>

**Township of Mason****STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL - General Fund (Continued)**

Year ended March 31, 2004

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
EXPENDITURES (Continued):			
General government:			
Supervisor	\$ 7,985	\$ 7,718	\$ 267
Elections	42	42	-
Assessor	13,600	11,642	1,958
Clerk	10,545	9,785	760
Treasurer	14,519	14,065	454
Cemetery	7,470	4,366	3,104
Township hall and grounds	20,333	11,783	8,550
Board of review	1,520	1,489	31
Township administration	<u>40,033</u>	<u>29,150</u>	<u>10,883</u>
Total general government	<u>116,047</u>	<u>90,040</u>	<u>26,007</u>
Public safety:			
Fire and ambulance service	75,100	69,891	5,209
Building inspections	<u>27,700</u>	<u>27,213</u>	<u>487</u>
Total public safety	<u>102,800</u>	<u>97,104</u>	<u>5,696</u>
Public works - highways and streets	<u>60,884</u>	<u>56,807</u>	<u>4,077</u>
Economic and community development - Planning commission	<u>7,797</u>	<u>6,250</u>	<u>1,547</u>
Capital outlay	<u>11,400</u>	<u>290</u>	<u>11,110</u>
Total expenditures	<u>305,155</u>	<u>256,276</u>	<u>48,879</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,855)	6,778	32,633
FUND BALANCE - BEGINNING OF YEAR	<u>254,385</u>	<u>254,385</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 228,530</u>	<u>\$ 261,163</u>	<u>\$ 32,633</u>



**Township of Mason****STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - all agency funds**

Year ended March 31, 2004

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	<i>Balance April 1, 2003</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance March 31, 2004</i>
TRUST AND AGENCY FUND				
ASSETS:				
Cash	<u>\$ 1,400</u>	<u>\$ 6,443</u>	<u>\$ 6,574</u>	<u>\$ 1,269</u>
LIABILITIES:				
Due to other funds	\$ -	\$ 928	\$ 928	\$ -
Due to other governmental units	-	4,640	4,640	-
Due to others	<u>1,400</u>	<u>875</u>	<u>1,006</u>	<u>1,269</u>
TOTAL LIABILITIES	<u>\$ 1,400</u>	<u>\$ 6,443</u>	<u>\$ 6,574</u>	<u>\$ 1,269</u>
TAX COLLECTION FUND				
ASSETS:				
Cash	<u>\$ 584</u>	<u>\$ 1,213,534</u>	<u>\$ 1,213,986</u>	<u>\$ 132</u>
LIABILITIES:				
Due to other funds	\$ 3	\$ 37,302	\$ 37,218	\$ 87
Due to other governmental units	581	1,165,445	1,165,981	45
Due to Others	<u>-</u>	<u>10,787</u>	<u>10,787</u>	<u>-</u>
TOTAL LIABILITIES	<u>\$ 584</u>	<u>\$ 1,213,534</u>	<u>\$ 1,213,986</u>	<u>\$ 132</u>
TOTALS - ALL AGENCY FUNDS				
ASSETS:				
Cash	<u>\$ 1,984</u>	<u>\$ 1,219,977</u>	<u>\$ 1,220,560</u>	<u>\$ 1,401</u>
LIABILITIES:				
Due to other funds	\$ 3	\$ 38,230	\$ 38,146	\$ 87
Due to other governmental units	581	1,170,085	1,170,621	45
Due to others	<u>1,400</u>	<u>11,662</u>	<u>11,793</u>	<u>1,269</u>
TOTAL LIABILITIES	<u>\$ 1,984</u>	<u>\$ 1,219,977</u>	<u>\$ 1,220,560</u>	<u>\$ 1,401</u>

## **SUPPLEMENTARY DATA**

**Township of Mason**  
**SCHEDULE OF EXPENDITURES - General Fund**  
*Year ended March 31, 2004*

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	<u>Actual</u>
EXPENDITURES:	
Legislative:	
Board:	
Trustee fees	\$ 3,226
Wages and fees	<u>2,559</u>
Total legislative	<u>5,785</u>
General government:	
Supervisor - salary and wages	<u>7,718</u>
Elections:	
Supplies	<u>42</u>
Assessor:	
Contracted services	10,100
Operating supplies	<u>1,542</u>
Total assessor	<u>11,642</u>
Clerk:	
Salary and wages	8,979
Memberships and dues	476
Travel	282
Office supplies	<u>48</u>
Total clerk	<u>9,785</u>
Treasurer:	
Salary and wages	8,250
Contracted services	3,989
Office supplies	1,767
Travel	<u>59</u>
Total treasurer	<u>14,065</u>

***Township of Mason***

**SCHEDULE OF EXPENDITURES - General Fund (Continued)**

*Year ended March 31, 2004*

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	<u>Actual</u>
EXPENDITURES (Continued):	
General government (continued):	
Cemetery:	
Salary and wages	\$     870
Mowing and snow removal	<u>3,496</u>
Total cemetery	<u>4,366</u>
Township hall and grounds:	
Snow and trash removal	4,830
Utilities	2,219
Building and equipment maintenance	325
Telephone	1,668
Contracted services - parks	29
Electricity	1,620
Contractual services	840
Security	<u>252</u>
Total Township hall and grounds	<u>11,783</u>
Board of review:	
Fees	1,360
Membership and dues	<u>129</u>
Total board of review	<u>1,489</u>

**Township of Mason**  
**SCHEDULE OF EXPENDITURES - General Fund (Continued)**  
Year ended March 31, 2004

	<u>Actual</u>
EXPENDITURES (Continued):	
General government (continued):	
Township administration:	
Insurance	\$ 7,134
Legal services	6,766
Payroll taxes	4,807
Audit services	3,100
Memberships and dues	1,518
Other	1,822
Operating supplies	2,010
Computer and software maintenance	1,477
Printing and publishing	<u>516</u>
Total Township administration	<u>29,150</u>
Total general government	<u>90,040</u>
Public safety:	
Fire and ambulance protection:	
Contractual services	69,465
Fire board travel	<u>426</u>
Total fire and ambulance protection	<u>69,891</u>
Building inspector:	
Salary	5,391
Contract labor	3,629
Wages and fees	17,534
Membership dues	112
Office supplies	536
Travel	<u>11</u>
Total building inspector	<u>27,213</u>
Total public safety	<u>97,104</u>

***Township of Mason***

**SCHEDULE OF EXPENDITURES - General Fund (Continued)**

*Year ended March 31, 2004*

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	<u><i>Actual</i></u>
EXPENDITURES (Continued):	
Public works:	
Highways and streets - contractual services	\$ 54,302
Street lighting	<u>2,505</u>
Total public works	<u>56,807</u>
Economic and community development	
Planning commission:	
Board fees and wages	5,486
Office supplies	<u>764</u>
Total economic and community development	<u>6,250</u>
Capital outlay	<u>290</u>
TOTAL EXPENDITURES	<u><u>\$ 256,276</u></u>